

Form F-66 (IA-2)
(6-11-2014)

STATE OF IOWA

2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

CITY OF CRESCO, IOWA

DUE: December 1, 2014

16204500200000
CITY OF CRESCO
130 N PARK PLACE
CRESCO, IA 52136

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,774,896		1,774,896	1,766,416
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	1,774,896		1,774,896	1,766,416
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	453,571	0	453,571	460,157
Licenses and permits	50,410	0	50,410	13,700
Use of money and property	65,928	2,086	68,014	67,871
Intergovernmental	506,403	0	506,403	505,020
Charges for fees and service	956,337	1,280,867	2,237,204	2,238,200
Special assessments	21,380	0	21,380	25,000
Miscellaneous	206,130	41,803	247,933	251,071
Other financing sources	720,192	681,983	1,402,175	1,523,600
Total revenues and other sources	4,755,247	2,006,739	6,761,986	6,851,035
Expenditures and Other Financing Uses				
Public safety	875,375	0	875,375	961,560
Public works	1,190,193	0	1,190,193	1,239,275
Health and social services	4,151	0	4,151	4,500
Culture and recreation	1,078,008	0	1,078,008	1,138,080
Community and economic development	146,708	0	146,708	164,500
General government	305,993	0	305,993	346,050
Debt service	387,128	0	387,128	390,500
Capital projects	215,228	0	215,228	241,000
Total governmental activities expenditures	4,202,784	0	4,202,784	4,485,465
Business type activities	0	1,201,293	1,201,293	1,406,750
Total ALL expenditures	4,202,784	1,201,293	5,404,077	5,892,215
Other financing uses, including transfers out	639,680	724,995	1,364,675	1,513,100
Total ALL expenditures/And other financing uses	4,842,464	1,926,288	6,768,752	7,405,315
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-87,217	80,451	-6,766	-554,280
Beginning fund balance July 1, 2013	3,873,526	1,972,430	5,845,956	5,240,815
Ending fund balance June 30, 2014	3,786,309	2,052,881	5,839,190	4,686,535
Note - These balances do not include \$ 67,731 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 2,322,000	Other long-term debt	\$ 0	
Revenue debt	\$ 680,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 8,511,417	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/12/2014	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Michelle Girolamo		563	547-3101	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/3/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF CRESCO			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	979,109	500,324		295,463	0	0	1,774,896			1,774,896	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	979,109	500,324		295,463	0	0	1,774,896		T01	1,774,896	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	979,109	500,324		295,463	0	0	1,774,896			1,774,896	6
7	TIF revenues			0				0		T01	0	7
8	Other city taxes											
8	Utility tax replacement excise taxes	19,642	10,057	0	5,828	0	0	35,527		T15	35,527	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	37,361	0	0	0	0	0	37,361	0	T19	37,361	13
14	Other local option taxes	0	380,683	0	0	0	0	380,683	0	T09	380,683	14
15	TOTAL OTHER CITY TAXES	57,003	390,740	0	5,828	0	0	453,571	0		453,571	15
16	Section B - LICENSES AND PERMITS	50,410	0	0	0	0	0	50,410	0	T29	50,410	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,535	6,809	30	344	76	0	9,794	2,086	U20	11,880	18
19	Rents and royalties	56,134	0	0	0	0	0	56,134	0	U40	56,134	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	58,669	6,809	30	344	76	0	65,928	2,086		68,014	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	14,222	0	0	0	0	14,222	0	B50	14,222	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	14,222	0	0	0	0	14,222	0		14,222	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CRESCO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		386,234					386,234		C46	386,234	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	44,530	0	0	0	0	0	44,530	0	C89	44,530	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	44,530	386,234	0	0	0	0	430,764	0		430,764	60
61												61
62	Local grants and reimbursements											62
63	County contributions	25,167	0	0	0	0	0	25,167	0		25,167	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	36,250	0	0	0	0	0	36,250	0	D89	36,250	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	61,417	0	0	0	0	0	61,417	0		61,417	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	105,947	400,456	0	0	0	0	506,403	0		506,403	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	471,912	A91	471,912	73
74	Sewer	0	0	0	0	0	0	0	724,459	A80	724,459	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A60	0	77
78	Airport	0	0	0	0	0	0	0	0	A01	0	78
79	Landfill/garbage	566,169	0	0	0	0	0	566,169	38,944	A81	605,113	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CRESCO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	180	0	0	0	0	0	180	0	A89	180	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	1,208	0	0	0	0	0	1,208	0	A89	1,208	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	16	0	0	0	0	0	16	0	A44	16	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	352	0	0	0	0	0	352	0	A89	352	99
100	Park, recreation, and cultural charges	386,823	0	0	0	0	0	386,823	0	A61	386,823	100
101	Animal control charges	1,390	0	0	0	0	0	1,390	0	A89	1,390	101
102	Other charges - <i>Specify</i>	199	0	0	0	0	0	199	0		199	102
103	Capital Improvements-Water/Sewer/Stormwater	0	0	0	0	0	0	0	45,552		45,552	103
104	TOTAL CHARGES FOR SERVICE	956,337	0	0	0	0	0	956,337	1,280,867		2,237,204	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	21,380	0	21,380	0	U01	21,380	106
107	Section G - MISCELLANEOUS											107
108	Contributions	22,541	38,359	0	0	16,235	0	77,135	0	U99	77,135	108
109	Deposits and sales/fuel tax refunds	2,733	0	0	0	0	0	2,733	9,177	U99	11,910	109
110	Sale of property and merchandise	40,167	0	0	0	0	0	40,167	8,085	U11	48,252	110
111	Fines	20,700	0	0	0	0	0	20,700	2,067	U30	22,767	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Reimbursements	17,389	16,633	0	0	0	0	34,022	21,724		55,746	114
115			0	0	0	0	0	0			0	115
116	Sale of Old Equipment	401	0	0	0	0	0	401	750		1,151	116
117	Principal on Revolving Loan Fund	0	30,972	0	0	0	0	30,972	0		30,972	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	103,931	85,964	0	0	16,235	0	206,130	41,803		247,933	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CRESCO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,311,406	1,384,293	30	301,635	37,691	0	4,035,055	1,324,756		5,359,811	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	7,500	0	0	0	0	0	7,500	0	NR	7,500	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	30,000	0	30,000	0	NR	30,000	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	440,695	30,000		89,077	122,920	0	682,692	681,983		1,364,675	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	448,195	30,000	0	89,077	152,920	0	720,192	681,983		1,402,175	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,759,601	1,414,293	30	390,712	190,611	0	4,755,247	2,006,739		6,761,986	132
133												133
134	Beginning fund balance July 1, 2013	1,941,336	1,513,020	38,711	233,166	147,293	0	3,873,526	1,972,430		5,845,956	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	4,700,937	2,927,313	38,741	623,878	337,904	0	8,628,773	3,979,169		12,607,942	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF CRESCO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	371,931	123,872	0	0	0	0	495,803		E62	495,803	2
3	Purchase of land and equipment	22,000	0	0	0	0	0	22,000		G62	22,000	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	100,072	47,974	0	0	0	0	148,046		E04	148,046	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	19,557	0	0	0	0	0	19,557		E89	19,557	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	182,075	3,600	0	0	0	0	185,675		E24	185,675	13
14	Purchase of land and equipment	0	3,000	0	0	0	0	3,000		G24	3,000	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	1,294	0	0	0	0	0	1,294		E32	1,294	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	696,929	178,446	0	0	0	0	875,375			875,375	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued		CITY OF CRESCO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	59,342	379,906	0	0	0	0	439,248		E44	439,248	42
43	Purchase of land and equipment	0	8,230	0	0	0	0	8,230		G44	8,230	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	1,322	0	0	0	0	1,322		E60	1,322	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	51,479	769	0	0	0	0	52,248		E44	52,248	48
49	Traffic control safety — Current operation	0	10,157	0	0	0	0	10,157		E44	10,157	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	23,092	36,821	0	0	0	0	59,913		E44	59,913	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	6,675	0	0	0	0	6,675		E81	6,675	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	62,037	503	0	0	0	0	62,540		E01	62,540	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	538,144	0	0	0	0	0	538,144		E81	538,144	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	1,593	10,123	0	0	0	0	11,716		E89	11,716	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	735,687	454,506	0	0	0	0	1,190,193			1,190,193	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CRESCO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	4,151	0	0	0	0	0	4,151		E79	4,151	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	4,151	0	0	0	0	0	4,151			4,151	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CRESCO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	222,551	56,640	0	0	0	0	279,191		E52	279,191	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	57,747	53	0	0	0	0	57,800		E61	57,800	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	105,909	24,216	0	0	0	0	130,125		E61	130,125	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	486,978	121,605	0	0	0	0	608,583		E61	608,583	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	2,309	0	0	0	0	0	2,309		E61	2,309	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	875,494	202,514	0	0	0	0	1,078,008			1,078,008	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	6,133	0	0	0	0	0	6,133		E89	6,133	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	40,512	30,092	18,828	0	0	0	89,432		E89	89,432	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	5,000	23,834	0	0	0	0	28,834		E50	28,834	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	810	0	0	0	0	0	810		E29	810	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	1,586	0	0	0	0	0	1,586		E89	1,586	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	19,913	0	0	0	19,913		E89	19,913	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	54,041	53,926	38,741	0	0	0	146,708			146,708	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CRESCO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	17,275	1,793		0	0	0	19,068		E29	19,068	160
161	Purchase of land and equipment	0	0		0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	97,606	39,442		0	0	0	137,048		E23	137,048	162
163	Purchase of land and equipment	0	0		0	0	0	0		G23	0	163
164	Elections — Current operation	2,524	0		0	0	0	2,524		E89	2,524	164
165	Purchase of land and equipment	0	0		0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	3,307	0		0	0	0	3,307		E25	3,307	166
167	Purchase of land and equipment	0	0		0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	19,490	1,034		0	0	0	20,524		E31	20,524	168
169	Purchase of land and equipment	0	0		0	0	0	0		G31	0	169
170	Construction	0	0		0	0	0	0		F31	0	170
171	Tort liability — Current operation	68,968	0		0	0	0	68,968		E89	68,968	171
172	Other general government — Current operation	29,682	0		0	0	0	29,682		E89	29,682	172
173	Purchase of land and equipment	24,872	0		0	0	0	24,872		G89	24,872	173
174		0	0		0	0	0	0			0	174
175		0	0		0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	263,724	42,269	0	0	0	0	305,993			305,993	176
177	Section G — DEBT SERVICE	0	0	0	387,128	0	0	387,128			387,128	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	387,128	0	0	387,128			387,128	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Watermain Looping Project	0	0	0	0	61,405	0	61,405			61,405	184
185	FIT for Life Project	0	0	0	0	25,479	0	25,479			25,479	185
186	Street Assessment Project	0	0	0	0	128,344	0	128,344			128,344	186
187	Subtotal Regular Capital Projects	0	0	0	0	215,228	0	215,228			215,228	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	215,228	0	215,228			215,228	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,630,026	931,661	38,741	387,128	215,228	0	4,202,784			4,202,784	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CRESCO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								425,472	E91	425,472	198
199	Purchase of land and equipment								46,292	G91	46,292	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								601,005	E80	601,005	201
202	Purchase of land and equipment								0	G80	0	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								24,069	E81	24,069	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CRESCO					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								35,109	E89	35,109	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								69,346		69,346	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,201,293		1,201,293	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,630,026	931,661	38,741	387,128	215,228	0	4,202,784	1,201,293		5,404,077	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	113,529	424,642		1,434	100,075	0	639,680	724,995		1,364,675	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	113,529	424,642	0	1,434	100,075	0	639,680	724,995		1,364,675	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,743,555	1,356,303	38,741	388,562	315,303	0	4,842,464	1,926,288		6,768,752	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	1,501,010	0	235,316	22,601	0	1,758,927			1,758,927	264
265	Committed	75,386	70,000	0	0	0	0	145,386			145,386	265
266	Assigned	242,081	0	0	0	0	0	242,081			242,081	266
267	Unassigned	1,639,915	0	0	0	0	0	1,639,915			1,639,915	267
268	Total Governmental	1,957,382	1,571,010	0	235,316	22,601	0	3,786,309			3,786,309	268
269	Proprietary								2,052,881		2,052,881	269
270	Total ending fund balance June 30, 2014	1,957,382	1,571,010	0	235,316	22,601	0	3,786,309	2,052,881		5,839,190	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,700,937	2,927,313	38,741	623,878	337,904	0	8,628,773	3,979,169		12,607,942	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES												CITY OF CRESCO			
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.																	
Purpose		Amount paid to other local governments				Purpose		Amount paid to State									
Correction.....		M05 \$ 148,046				Highways.....		L44 \$ 0									
Health.....		M32 0				All other.....		L89 \$ 0									
Highways.....		M44 0															
Transit subsidies.....		M94 0															
Libraries.....		M52 0															
Police protection.....		M62 0															
Sewerage.....		M80 0															
Sanitation.....		M81 0															
All other.....		M89 \$ 0															
Part IV		SALARIES AND WAGES															
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																	
														Amount - Omit cents			
Total salaries and wages paid.....														200 \$	1,430,492		
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED															
A. Long-term debt		Debt outstanding JULY 1, 2013 (a)		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year					
Purpose				Issued (b)		Retired (c)		General obligation (d)		TIF revenue (e)		Revenue (f)		Other (g)		(h)	
1. Water utility		19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	191 \$ 0	
2. Sewer utility		19U 730,000	29U 0	39U 50,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 680,000	49U 0	49U 0	49U 0	49U 0	49U 0	189 18,125	
3. Electric utility		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	192 0	
4. Gas utility		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	193 0	
5. Transit-bus		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	194 0	
6. Industrial Revenue		19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	189 0	
7. Mortgage revenue		19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	189 0	
8. TIF revenue		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0	
9. G.O. Bond		19U 2,635,000	29U 30,000	39U 343,000	49U 2,322,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 42,216	
10.		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0	
11.		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0	
12.		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0	
13.		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0	
14.		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0	
Total long-term debt		3,365,000	30,000	393,000	2,322,000	0	680,000	0	60,341								
B. Short-term debt		Amount - Omit cents															
Outstanding as of JULY 1, 2013		61V \$ 0															
Outstanding as of JUNE 30, 2014		64V \$ 0															
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS															
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY		Amount - Omit cents															
Actual valuation -- January 1, 2012		\$ 170,228,337		x .05 = \$ 8,511,417													
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014															
Type of asset		Amount - Omit cents															
		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)							
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01 \$ 0		W31 0		W61 0		5,906,921		5,906,921							
REMARKS		V98															